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Date: March 4, 2004

Please deliver the following pages to:

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Company: United States Patent and Trademark Office
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From: Michael R. Friscia, Esq.

Writer's Direct #: (973) 530-2024

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Fax Direct #: (973) 530-2224

Reference: Attorney Docket No. 9921/1

Serial No. 09/295,850

Comments:

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Gi Yong Yoo

Serial No.: 09/295,850

Examiner: Mark Halpern

Filed: April 21, 1999

Group Art Unit: 1731

Title: Tobacco Substitute Composition

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

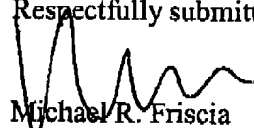
COMMUNICATION

Sir:

Attached is a Power of Attorney in connection with the above-referenced application. This Power of Attorney has been submitted to the Patent Office twice, but still has not been entered. Accordingly, we request that the Power of Attorney be entered and all future correspondence be mailed to the undersigned.

Dated: 3/4/04

Respectfully submitted,



Michael R. Friscia
Reg. No. 33,884
Attorney for Applicant
Wolff & Samson PC
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West Orange, NJ 07052
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICEIn re application of: **Gi-Yong Yoo**Serial No.: **09/295,850**Filed: **04/19/99**

For:

Commissioner of Patents and Trademarks
Washington, D.C. 20231**POWER OF ATTORNEY**

Sir:

As owner of the entire right, title and interest in and to the above-identified patent, I hereby revoke all powers of attorney previously given, and hereby appoint the following attorney to prosecute and transact all business in the Patent and Trademark Office in connection therewith:

Michael R. Friscia

Reg. No. 33,884

Please send all correspondence to:

**Michael R. Friscia
Wolff & Samson, PC
The Offices at Crystal Lake
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West Orange, New Jersey 07052**

Please direct all telephone calls to:

**Michael R. Friscia
(973) 530-2024**

Date: 1/18/03

Gi Yong Yoo